

Form CASB-CMF		APPENDIX A				SCHEDULE F	
<u>Period</u>	<u>Rate</u>	<u>Mo.</u>	<u>COM</u>				
Apr-Jun 89	9.75	3/12	2.438				
Jul-Dec 89	9.125	6/12	4.563				
Jan-Mar 90	8.5	3/12	2.125				
* 9.126							
CONTRACTOR: BUSINESS UNIT:				ADDRESS:			
COST ACCOUNTING PERIOD:	1. Applicable Cost of Money Rate 9.126% *	2. Accumulation & Direct Distribution of MVB	3. Allocation of Undistributed	4. Total Net Book Value	5. Cost of Money for the Cost Accounting Period	6. Allocation Base for the Period	7. Facilities Capital Cost of Money Factors
Business Unit Facilities Capital	Recorded	62,761	Basis of Allocation	Columns 2 + 3	Columns 1 x 4	In Unit(s) of Measure	Columns 5/4
	Leased Property	156,000					
	Corporate or Group						
	Total	218,761					
	Undistributed	180,000					
	Distributed	38,761					
OVERHEAD POOLS	Overhead	30,345	156,600	186,945	17,061	656,824	.02597
	Less: Cost of Money on IR&D/B&P Labor				(618)	23,812	.02597
					16,443		
G&A EXPENSE POOLS	G&A	8,416	23,400	31,816	2,904		
	Add: Cost of Money on IR&D/B&P Labor				618		
					3,522	322	.00112
TOTAL		38,761	180,000	218,761	19,965		

SCHEDULE H

CONTRACT DIRECT COSTS CLAIMED AND NOT CLAIMED
IR&D/B&P DIRECT COSTS INCURRED
OVERHEAD, G&A, AND COST OF MONEY
APPLIED AT CLAIMED RATES
FISCAL YEAR ENDED 3/31/90

Job Order No.	Contract No.	Labor	Travel	Material	Other Direct Costs	Sub- contract	Total Direct Costs	Overhead @Clm. Rate	Dir Costs Plus Claimed Overhead	G&A @clmd Rate 8.5%	Total Costs	Cost Overhead .02597	of G&A .00112	Money Total COM	Grand Total
Cost Type (Note 3):															
1201	N00039-88-C-0873														
	Claimed	\$122,113	\$5,231	\$115,068	\$43,630	\$87,912	\$373,954	\$94,930	\$468,884	\$40,230	\$509,114	\$3,171	\$525	\$3,696	\$512,810
	Not Claimed (Note 1)		1,687		3,183		4,870		4,870	418	5,288		5	5	5,293
1203	N00040-88-C-0874	16,387	836	312	1,212	15,341	34,088	12,739	46,827	4,018	50,845	426	52	478	51,323
1204	N00050-88-C-0875	8,973	87	9,687	632	7,888	27,267	6,975	34,242	2,938	37,180	(Note 2)	(Note 2)	(Note 2)	37,180
	Total Cost Type	\$147,473	\$7,841	\$125,067	\$48,657	\$111,141	\$440,179	\$114,644	\$554,823	\$47,604	\$602,427	\$3,597	\$582	\$4,179	\$606,606
Flexibly Priced (Note 3)															
1205	N00060-88-C-0913	\$210,312	\$8,932	\$38,643	\$59,613	\$89,732	\$407,232	\$163,496	\$570,728	\$48,968	\$619,696	\$5,462	\$639	\$6,101	\$625,797
Var T&M/Firm Fixed Price:		\$110,912	\$6,312	\$18,974	\$12,914	\$147,318	\$296,430	\$86,223	\$382,653	\$32,832	\$415,485	\$2,880	\$429	3,309\$	\$418,794
Var Commercial Work		\$164,315	\$11,478	\$660,297	\$50,921	\$596,650	\$1,483,661	\$127,737	\$1,611,398	\$138,258	\$1,749,656	\$	\$	\$	\$1,749,656
Total Contract Costs		\$633,012	\$344,563	\$842,981	\$172,105	\$944,841	\$2,627,502	\$492,100	\$3,119,602	\$267,662	\$3,387,264	\$11,939	\$1,650	\$13,589	\$3,400,853
		(Sch H-1)				(Sch H-1)				(Sch H-2)					
IR&D		\$14,287	\$366	\$126	\$9,232		\$24,011	\$11,107	\$35,118						
B&P		9,525	244	85	6,156		16,010	7,405	23,415						
Total IR&D/B&P		\$23,812	\$610	\$211	\$15,388		\$40,021	\$18,512	\$58,533						
GRAND TOTAL		\$656,824	\$35,173	\$843,192	\$187,493	\$944,841	\$2,667,523	\$510,612							
		(Sch. B)													

Explanatory Notes

(1) Direct costs not claimed are explained in Schedule C.

- (2) Cost of money is not applicable to this contract by terms of the contract.
- (3) Cost and flexibly priced contracts should be sorted and subtotaled by Federal Agency if your perform work for both DoD and other non-DoD (civilian) agencies

SCHEDULE I

SCHEDULE OF CUMULATIVE DIRECT AND INDIRECT COSTS CLAIMED AND BILLED
ON COST TYPE CONTRACTS THROUGH FYE 3/31/90

Contract No.	Actual Direct and Indirect Costs Using <u>Negotiated/Settled rates *</u>	Claimed Direct and Indirect Costs Using <u>Claimed Rates **</u>		Cumulative Settled or Claimed	Cumulative Billed Date Cost		Over (Under)	
	FYE 3/31/88	FYE 3/31/89	FYE 3/31/90		PV No.	Thru	Amount	Billed
N00039-88-C-0873	\$ 0	\$126,821	\$512,810	\$639,631	18	2/28/90	640,110	\$ (479)
N00040-88-C-0874	\$382,595	\$2,867,500	\$51,323	\$3,301,418	30	3/31/90	3,295,110	\$ (6,308)
N00050-88-C-0913	\$359,626	\$555,311	\$37,180	\$952,117	24	1/31/90	960,100	\$7,983
N00060-88-C-0913	\$591,362	\$443,916	\$625,797	\$1,661,075	33	3/31/90	1,640,426	\$ (20,649)
			(Sch. H)					<u>\$ (20,249)</u>

* These totals, by contract, should be the same in the negotiation or rate agreement document for the respective year.

** These totals, by contract, should be the same as shown in the overhead submittal using the claimed indirect rates.

SCHEDULE K

SUMMARY OF HOURS AND AMOUNTS ON T&M/LABOR HOUR
CONTRACT FOR FISCAL YEAR ENDED 3/31/90

Labor Category	Contract No. N00022-0111						Contract No. F66777-0112		
	Rate *	Task 01		Rate *	Task 02		Rate *	Task 01	
		Hours	Amount		Hours	Amount		Hours	Amount
Manager	\$25.00	100	\$2,500.00	\$25.00	50	\$1,250.00	\$22.50	100	\$2,250.00
Teacher	20.00	100	2,000.00	17.50	100	1,750.00	17.50	100	1,750.00
	15.00	200	3,000.00	12.50	100	1,250.00	16.00	50	800.00
	12.50	100	1,250.00	12.50			10.00	20	200.00
Typist	7.00	50	350.00	7.00	100	700.00			
		550	\$9,100.00		350	\$4,950.00		270	\$5,000.00
Other Costs **			1,000.00			500.00			750.00
			500.00			500.00			250.00
			\$10,600.00			\$5,950.00			\$6,000.00
			\$25,000.00			\$12,500.00			\$7,500.00

* Represents rates specified in the contract which may be higher or lower than actual rates paid.

** Represents actual costs recorded in the cost records.